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**MS Issue Fee**  
**PATENT**  
2257-0176P

IN THE U.S. PATENT AND TRADEMARK OFFICE

Applicant: Yoshiko HATANO Conf.: 6812  
Appl. No.: 09/800,895 Group: 2613  
Filed: March 8, 2001 Examiner: Erick J. REKSTAD  
For: CODING DEVICE AND CODING METHOD

COMMENTS ON STATEMENT  
OF REASONS FOR ALLOWANCE

**MS Issue Fee**  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

July 1, 2005

Sir:

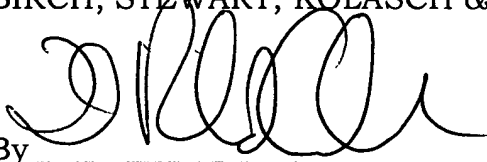
In the Notice of Allowance mailed April 6, 2005 the Examiner states in his Reasons for Allowance that the reference Ando (US 5,717,641) does not teach a second storing means but it would have been obvious to one of ordinary skill in the art at the time of the invention to provide such second storing means. Applicants maintain that one of ordinary skill in the art would not consider the teachings of Ando to include a second storing means since Ando does not teach a second storing means nor does Ando suggest providing a second storing means. Further, no other references have been provided that teach or suggest using a second storing means as claimed.

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact Charles Gorenstein (Reg. No. 29,271) at the telephone number below.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 02-2448 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17; particularly, extension of time fees.

Respectfully submitted,

BIRCH, STEWART, KOLASCH & BIRCH, LLP



By

D. Richard Anderson

Reg. No. #40,439

DRA/CJB:cb  
2257-0176P

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